

# The Accounting Historians Notebook

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## Message from the president [1995, Vol. 18, no. 2]; Schedule of Academy functions [1995, Vol. 18, no. 2]

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## MESSAGE FROM THE PRESIDENT

It is hard to believe that my tenure in office is rapidly drawing to a close. A major achievement this year was to establish what we hope will be a permanent secretariat for the Academy, located at the University of Alabama in Tuscaloosa at the Garner Center. Our thanks to the Academy's incoming secretary, Bill Samson, for arranging such a fine opening ceremony at the Garner Center on November 13, 1995.

The Academy's annual research conference, held in Urbana, Illinois, on November 3–4, 1995 was well received judging from the numerous letters of appreciation that delegates were kind enough to send. Many nations were represented, both among the speakers and in the audience, and the range of topics was both wide and broad. Congratulations and thanks go to the program chair, Leslie Oakes, for her considerable efforts in putting this event together.

A major concern this year was to evaluate the Academy's communication system in light of current-day realities, including technological changes. A number of questions were of concern. What adjustments would seem appropriate in the way that the Academy functions? Can we reach members electronically through the worldwide web? Should we continue to vote at general meetings which fewer and fewer members have the financial support to attend? This Summer, I appointed a special task force to look into this matter, chaired by Finley Graves, and sent out a questionnaire to the general membership in the hope of providing the task force with the basic feedback it would need to build on. Unfortunately, only about 10 percent of the membership responded, but the following is a summary of the survey results:

- Likelihood of using the home page:
  - 53% yes; 47% no; about even.
- The Notebook:
  - Format and contents: 81% ok as is.
  - Frequency, twice a year: 77% ok as is.



- Need for separate newsletter: 64% no; 34% yes.
- Timing and frequency of membership meetings:
  - Satisfaction with timing and frequency of CPE courses: 93% yes.
  - Satisfaction with annual reception at AAA annual conference: 100% yes.
  - Satisfaction with timing of annual general business meeting: 69% yes; 31% no.
  - Preference for the annual general business meeting in conjunction with AAA annual conference: 72% yes; 28% no.

Judging from this very limited sense of membership preferences, the single biggest change in the status quo would be to shift the annual general business meeting, when members may exercise their right to vote rather than just meet socially, back to its original time and place. The main reason for its previous change in timing and venue has now been substantially overcome. Further, the AAA annual conference brings to the United States more of our members from various countries than any other event. At the trustees meeting recently, the general

feeling was, however, that a 10 percent membership response does not constitute adequate feedback to warrant instituting a major change in policy. If you would like to add your two cents (inflation adjusted), please contact Finley Graves at The University of Mississippi about this particular issue—or any other general or specific way in which the Academy's communication system could better serve its members.

Committees are winding down their work, ready to pick up the reins again under our next president, Doris Cook. It is time for me to give my sincerest thanks to all who

have worked so hard. I look forward to seeing as many of you as possible at the Academy's reception at the AAA conference in Chicago.

With all the very best of holiday greetings!

*Maureen Berry*



## HISTORY PAPERS PRESENTED AT THE AAA

Several papers representing historical research were presented at the Annual Meeting of the American Accounting Association in Orlando, August 14–16, 1995. For your information, these were:

"Historical analysis of Auditor Responsibilities—1900 to 1940,"

Ram S. Sriram  
Georgia State University  
Gloria Vollmers  
University of Maine

"The Annual Operating Budget's Influence on Local Government Financial Reporting: A Historical Perspective,"

Laurence E. Johnson  
Colorado State University

"A Past As Participants Knew It: Piece Rates, Time Study, Standard Costs and New Technology in the U.S. Men's Tailored Clothing Industry,"

Thomas N. Tyson  
St. John Fisher College

"Archival Researchers: Endangered Species?"

Richard K. Fleischman  
John Carroll University  
Thomas N. Tyson  
St. John Fisher College

*see HISTORY on page 32*

### SCHEDULE OF ACADEMY FUNCTIONS

A brief listing of Academy activities for 1996 are presented herein to bring to your attention the currently planned meetings.

#### **Trustees and Officers Meeting**

April 20, 1996, New York City, NY  
In conjunction with the joint Meeting of the Northeast AAA and the New York Society of CPAs

#### **7th World Congress of Accounting Historians**

August 11–13, 1996, Queen's University  
Ontario, Canada

In conjunction with the Annual Meeting of the American Accounting Association  
August 14, 1996, Chicago, Illinois  
**Trustees & Officers Meeting**

1:00–4:00 p.m.

**Past President's Dinner**, 6:00 p.m.

**Membership Reception**, 8:00–4:00 p.m.

**1996 Research Conference; The Centennial Anniversary of the First CPA Examination: A Century of Professional Progress**

December 5–7, 1996, Cleveland, Ohio

#### **Annual Business Meeting**

December 7, 1996, Cleveland, Ohio